

**2020 Legislature - Operating Budget  
Transaction Compare - House Structure  
Between 21Adj Base and House**

**Numbers and Language  
Differences  
Agencies: Retirement  
Exclude Transaction Types: SalAdj**

**Agency: State Retirement Payments**

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
<b>PERS State Assistance</b>													
<b>School District PERS</b>													
L Reverse State Assistance for Past Service Sec35a Ch1 FSSLA2019 P83 L7 (HB39)	House	OTI	-23,555.8	0.0	0.0	0.0	0.0	0.0	0.0	-23,555.8	0	0	0
1004 Gen Fund (UGF)			-23,555.8										
L State Assistance for Past Service Costs	House	IncM	29,981.6	0.0	0.0	0.0	0.0	0.0	0.0	29,981.6	0	0	0
1004 Gen Fund (UGF)			29,981.6										
<b>* Allocation Difference *</b>			6,425.8	0.0	0.0	0.0	0.0	0.0	0.0	6,425.8	0	0	0
<b>All Other PERS</b>													
L Reverse State Assistance for Past Service Sec35a Ch1 FSSLA2019 P83 L7 (HB39)	House	OTI	-135,499.2	0.0	0.0	0.0	0.0	0.0	0.0	-135,499.2	0	0	0
1004 Gen Fund (UGF)			-135,499.2										
L State Assistance for Past Service Costs	House	IncM	173,603.4	0.0	0.0	0.0	0.0	0.0	0.0	173,603.4	0	0	0
1004 Gen Fund (UGF)			173,603.4										
<b>* Allocation Difference *</b>			38,104.2	0.0	0.0	0.0	0.0	0.0	0.0	38,104.2	0	0	0
<b>** Appropriation Difference **</b>			44,530.0	0.0	0.0	0.0	0.0	0.0	0.0	44,530.0	0	0	0
<b>TRS State Assistance</b>													
<b>School District TRS</b>													
L Reverse State Assistance for Past Service Sec35b Ch1 FSSLA2019 P83 L11 (HB39)	House	OTI	-134,021.0	0.0	0.0	0.0	0.0	0.0	0.0	-134,021.0	0	0	0
1004 Gen Fund (UGF)			-134,021.0										
L State Assistance for Past Service Costs	House	IncM	128,467.6	0.0	0.0	0.0	0.0	0.0	0.0	128,467.6	0	0	0
1004 Gen Fund (UGF)			128,467.6										
<b>* Allocation Difference *</b>			-5,553.4	0.0	0.0	0.0	0.0	0.0	0.0	-5,553.4	0	0	0
<b>All Other TRS</b>													
L Reverse State Assistance for Past Service Sec35b Ch1 FSSLA2019 P83 L11 (HB39)	House	OTI	-7,108.0	0.0	0.0	0.0	0.0	0.0	0.0	-7,108.0	0	0	0
1004 Gen Fund (UGF)			-7,108.0										
L State Assistance for Past Service Costs	House	IncM	6,508.4	0.0	0.0	0.0	0.0	0.0	0.0	6,508.4	0	0	0
1004 Gen Fund (UGF)			6,508.4										
<b>* Allocation Difference *</b>			-599.6	0.0	0.0	0.0	0.0	0.0	0.0	-599.6	0	0	0
<b>** Appropriation Difference **</b>			-6,153.0	0.0	0.0	0.0	0.0	0.0	0.0	-6,153.0	0	0	0
<b>Judicial Retirement System</b>													
<b>Judicial Retirement System Past Service Costs</b>													
L Reverse FY2020 Past Service Cost Liability Sec35c Ch1 FSSLA2019 P83 L15 (HB 39)	House	OTI	-5,010.0	0.0	0.0	-5,010.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-5,010.0										
L FY2021 Past Service Cost Liability	House	IncM	5,145.0	0.0	0.0	5,145.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			5,145.0										

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**Agency: State Retirement Payments**

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
<b>Judicial Retirement System (continued)</b>													
<b>Judicial Retirement System Past Service Costs (continued)</b>													
<b>* Allocation Difference *</b>			135.0	0.0	0.0	135.0	0.0	0.0	0.0	0.0	0	0	0
<b>** Appropriation Difference **</b>			135.0	0.0	0.0	135.0	0.0	0.0	0.0	0.0	0	0	0
<b>Elected Public Officers Retirement System Benefits</b>													
<b>Elected Public Officers Retirement System Benefits</b>													
L Reverse FY2020 Elected Public Officer's Retirement System Benefit Payments Sec35e Ch1 FSSLA2019 P83 L24 (HB39)	House	OTI	-1,881.4	0.0	0.0	0.0	0.0	0.0	-1,881.4	0.0	0	0	0
1004 Gen Fund (UGF)			-1,881.4										
L FY2021 Elected Public Officer's Retirement System Benefit Payments	House	IncM	1,861.4	0.0	0.0	0.0	0.0	0.0	1,861.4	0.0	0	0	0
1004 Gen Fund (UGF)			1,861.4										
<b>* Allocation Difference *</b>			-20.0	0.0	0.0	0.0	0.0	0.0	-20.0	0.0	0	0	0
<b>** Appropriation Difference **</b>			-20.0	0.0	0.0	0.0	0.0	0.0	-20.0	0.0	0	0	0
<b>Unlicensed Vessel Personnel Annuity Retirement Plan</b>													
<b>Unlicensed Vessel Personnel Annuity Retirement Plan</b>													
L Reverse: Sec 35f HB39: FY2020 Past Service Cost Liability	House	OTI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			0.0										
L FY21 Past Service Cost Liability	House	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			0.0										
<b>* Allocation Difference *</b>			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<b>** Appropriation Difference **</b>			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<b>*** Agency Difference ***</b>			38,492.0	0.0	0.0	135.0	0.0	0.0	-20.0	38,377.0	0	0	0
<b>**** All Agencies Difference ****</b>			38,492.0	0.0	0.0	135.0	0.0	0.0	-20.0	38,377.0	0	0	0

## Column Definitions

**21Adj Base (FY21 Adjusted Base)** - FY20 Management Plan less one-time items, plus FY21 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (risk management and most salary and benefit increases). The Adjusted Base is the "first cut" of the FY21 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

**House (House)** - The version of the FY21 operating and mental health bills adopted by the House.